

ABSTRACT OF THE DISCLOSURE

A sound absorbing material (10) including cover sheets (30) superimposing on both surfaces of a base sheet (20) and fixed thereto by thermoforming (suitable fixing means) (51), wherein the base sheet (20) is made of a non-woven fabric composed of extra fine fibers which are manufactured by a melt blown method, and each cover sheet (30) is made of a non-woven fabric composed of long fibers, the base sheet (20) and the cover sheets (30) being superimposed in their non-adhering states.